

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**CERTIFICATE OF NO OBJECTION UNDER 28 U.S.C. § 1746 REGARDING
TRUSTEE'S TWO HUNDRED TWELFTH OMNIBUS OBJECTION
TO GENERAL CREDITOR CLAIMS (NO LIABILITY CLAIMS)**

Pursuant to 28 U.S.C. § 1746, and in accordance with this Court's amended case management procedures set forth in the Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, entered on July 13, 2010 (ECF No. 3466) (the “Amended Case Management Order”), and the Order pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 3007 and 9019(b) for Approval of General Creditor Claim Objection Procedures, entered on November 15, 2012 (ECF No. 5441) (the “Claims Objection Procedures Order”), the undersigned hereby certifies as follows:

1. On February 24, 2014, the undersigned, on behalf of James W. Giddens (the “Trustee”), as Trustee for the SIPA liquidation of Lehman Brothers Inc., caused the Trustee’s Two Hundred Twelfth Omnibus Objection to General Creditor Claims (No Liability Claims) (ECF No. 8332) (the “Objection”) to be filed with the United States Bankruptcy Court for the Southern District of New York.

2. In accordance with the Claims Objection Procedures Order, March 17, 2014 at 4:00 p.m. (Prevailing Eastern Time) was established as the deadline for parties to object or file a response to the Objection (the “Response Deadline”). The Response Deadline was extended for

one claimant to March 24, 2014. The Amended Case Management Order provides that pleadings may be granted without a hearing, provided that no objections have been filed prior to the relevant Response Deadline and the attorney for the entity who filed the pleading complies with the relevant procedural and notice requirements.

3. The Response Deadline and the extension thereto have now passed and, to the best of my knowledge, no objection or other responsive pleading to the Objection has been filed with the Court on the docket of the above-referenced case in accordance with the procedures set forth in the Amended Case Management Order, nor has any objection or other responsive pleading with respect to the Objection been served on counsel to the Trustee to date.

4. Accordingly, for the reasons set forth in the Objection, the Trustee respectfully requests that the proposed Order annexed hereto as Exhibit A be entered in accordance with the procedures described in the Amended Case Management Order.

I declare that the foregoing is true and correct.

Dated: New York, New York
April 3, 2014

HUGHES HUBBARD & REED LLP

By:/s/ Jeffrey S. Margolin

James B. Kobak, Jr.
Christopher K. Kiplok
Jeffrey S. Margolin
Meaghan C. Gragg
One Battery Park Plaza
New York, New York 10004
Telephone: (212) 837-6000
Facsimile: (212) 422-4726
Email: kobak@hugheshubbard.com

Attorneys for James W. Giddens, Trustee for
the SIPA Liquidation of Lehman Brothers
Inc.

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Case No. 08-01420 (SCC) SIPA

Debtor.

**[PROPOSED] ORDER GRANTING THE TRUSTEE'S TWO HUNDRED TWELFTH
OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS
(NO LIABILITY CLAIMS)**

Upon the two hundred twelfth omnibus objection to claims, dated February 24 2014 (the “Two Hundred Twelfth Omnibus Objection to General Creditor Claims”),¹ of James W. Giddens (the “Trustee”), as trustee for the liquidation of Lehman Brothers Inc. (the “Debtor” or “LBI”) under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. §§ 78aaa *et seq.* (“SIPA”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), as made applicable to this proceeding pursuant to sections 78fff(b) and 78fff-1(a) of SIPA, and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), disallowing and expunging the No Liability Claims on the grounds that LBI does not have any liability, in whole or in part, all as more fully described in the Two Hundred Twelfth Omnibus Objection to General Creditor Claims; and due and proper notice of the Two Hundred Twelfth Omnibus Objection to General Creditor Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Twelfth Omnibus Objection to General Creditor Claims is in the best interests of LBI, its estate, its customers and creditors, and all

1. Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Objection.

parties in interest and that the legal and factual bases set forth in the Two Hundred Twelfth Omnibus Objection to General Creditor Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Twelfth Omnibus Objection to General Creditor Claims is granted; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 (collectively, the “No Liability Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation and/or interpretation of this Order.

Dated: New York, New York
_____, 2014

HONORABLE SHELLEY C. CHAPMAN,
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA
TWO HUNDRED TWELFTH OMNIBUS OBJECTION: EXHIBIT 1- NO LIABILITY CLAIMS

NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
1 ALASKA PERMANENT CAP MGMT A/C CITY & BOROUGH OF JUNEAU 900 W. 5TH AVENUE SUITE 601 ANCHORAGE, AK 99501-2044	5580	6/1/2009	\$75,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
2 AMYLIN PHARMACEUTICALS ATTN: GREGORY CUDDEBACK, DIRECTOR - FINANCE 9360 TOWNE CENTRE DRIVE SAN DIEGO, CA 92121	4783	5/27/2009	\$6,750,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
3 ARBUTHNOT LATHAM & COMPANY LTD ARBUTHNOT HOUSE 20 ROPEMAKER STREET LONDON EC24 9AR UNITED KINGDOM	1556	1/26/2009	\$974,408.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
4 BAKER, JAMES R. 600 EAGLE DRIVE PINEVILLE, LA 71360	3373	2/2/2009	\$337,936.65	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
5 BANC INTERNACIONAL D ANDORRA ADELA CORTINA FABREGA AV MERITXELL, 96 ANDORRA AD500 ANDORRA	7002070	5/27/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
6 BENEFICIAL FINANCIAL GROUP NICK LARSEN PO BOX 11558 SALT LAKE CITY, UT 84147	7002089	5/27/2009	\$3,000,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
7 BENNETT, MARTIN TTEE 167TH ST PRESCRIPTION CTR INC PEN TR 219 30 STEWART ROAD HOLLIS HILLS, NY 11427	1963	1/28/2009	\$200,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00**", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
8	BLUE CROSS AND BLUE SHIELD OF ALABAMA MARY C SMITH 450 RIVERCHASE PARKWAY EAST BIRMINGHAM, AL 35298	7000781	1/29/2009	\$4,128,008.69	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
9	BNP PARIBAS SINGAPORE TRUST CORPORATION LIMITED AS TRUSTEES OF [REDACTED] 20 COLLYER QUAY #18-01 TUNG CENTRE SINGAPORE 049319 SINGAPORE	1658	1/26/2009	\$285,794.25	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
10	CHIN, HENRY 270 SUGAR TOMS LANE APT 1504 EAST NORWICH, NY 11732-1159	7001077	1/30/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED STOCK CONSTITUTES AN EQUITY INTEREST IN LBHI.
11	CITITRUST MF [REDACTED] CITITRUST SPA ISTITUTO FIDUCIARIO FORO BUONAPARTE N 16 MILANO 20121 ITALY	3459	2/5/2009	\$152,435.48	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
12	CITY LONG BEACH STEVEN T GUBNER 21650 OXNARD STREET, SUITE 500 333 WEST OCEAN BLVD WOODLAND HILLS, CA 91367	7000742	1/29/2009	\$20,000,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
13	DANLY, BARBARA A., TTEE BARBARA A DANLY TRUST DTD 10/08/90 7 ACADEMY LANE, APT. 123 TOPSHAM, ME 04086	585	12/30/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
14	DESERET MUTUAL BENEFITS ADMINISTRATORS NICK LARSEN PO BOX 11558 SALT LAKE CITY, UT 84147	7002090	5/27/2009	\$11,535,160.39	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
15	DOROTHY SITTON TRUST, FARMERS STATE BANK, TRUSTEE C/O VICTOR J. HENSON 200 WEST STATE STREET JACKSONVILLE, IL 62650	5548	6/1/2009	\$26,068.75	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00**", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

NAME / ADDRESS OF CLAIMANT		CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
16	ELLIOT COMMON TRUST FUND LLC CHRIS ANGULO ELLIOT FINANCIAL SERVICES 1070 HOLT AVE MANCHESTER, NH 03109-5603	2432	1/29/2009	\$600,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
17	FRADIN, RUSSELL P. & JUDITH B., TEN IN COM 200 OLD GREEN BAY ROAD WINNETKA, IL 60093-1561	2999	1/30/2009	\$450,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
18	HALCO INVESTMENTS L.C. ATTN: HALPERIN, BARRY 500 SOUTHEAST FIFTH AVE. PENTHOUSE 01 BOCA RATON, FL 33432	2430	1/29/2009	\$450,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
19	HAUN, JOHN M 181 CORONADO AVENUE SAN CARLOS, CA 94070-2805	185	12/15/2008	\$2,678.23	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
20	IRRONI, JONATHAN 18 ASAEL ST TEL-AVIV 69083 ISRAEL	9007076	1/26/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
21	KOSS, JAN DEDEKA 2031 HARMON TOWERS SECAUCUS, NJ 07094	789	1/9/2009	\$76,568.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
22	LANIFICIO EUROPA S.N.C. DI PIERO E LUIGI GUARDUCCI MAURIZIO AVV. NARDI VIALE DELLA REPUBBLICA N. 235 PRATO, PO 59100 ITALY	7002211	5/27/2009	\$1,412,828.48	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
23	LIM, MDM PEK TIN AND KIM KEE YAP 59G DUKU ROAD SINGAPORE 429222 SINGAPORE	7001986	5/25/2009	\$172,413.79	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
24	LUDWIG, GARY K. 14836 PRAIRIE LAKE DR PERRYSBURG, OH 43551-8852	839	1/9/2009	\$25,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
25	MORRIS, DAVID 2016 PACIFIC AVENUE, APT. 301 SAN FRANCISCO, CA 94109-2258	4336	4/17/2009	\$25,753.85	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
26	MT. WASHINGTON CO-OP 455 WEST BROADWAY SOUTH BOSTON, MA 02127	4158	3/12/2009	\$178,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
27	NATIONAL FINANCIAL COMPANY PENSION DTD 1/1/1998 20 PINEWOOD BLVD - SUITE #3 PO BOX 18185 MUNDS PARK, AZ 86017	1607	1/26/2009	\$630,636.95	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
28	NATIONAL FINANCIAL COMPANY 20 PINEWOOD BLVD SUITE 3 PO BOX 18185 MUNDS PARK, AZ 86017-8185	1657	1/26/2009	\$639,705.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
29	NLC MUTUAL INSURANCE COMPANY MICHAEL EUGENE MCCORD ATTN MICHAEL MCCORD 1301 PENNSYLVANIA NW SUITE 550 WASHINGTON, DC 20004	7000363	1/12/2009	\$1,543,125.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
30	OHIO NATIONAL LIFE ASSURANCE CORPORATION, THE ONE FINANCIAL WAY CINCINNATI, OH 45242	4438	5/6/2009	\$1,000,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
31	OHIO NATIONAL LIFE INSURANCE COMPANY, THE ONE FINANCIAL WAY CINCINNATI, OH 45242	4437	5/6/2009	\$2,000,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
32	PANAGEAS, SAM S AND KATHERINE S JTWROS 126 SILVER SPRING ROAD RIDGEFIELD, CT 06877-5415	7000780	1/29/2009	\$200,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
33	PARET, FRITZ 17954 SW 35 ST MIRAMAR, FL 33029	1189	1/20/2009	\$116,015.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
34	PEOPLE'S UNITED BANK 2 BURLINGTON SQUARE ATTN: TRUST DEPT BURLINGTON, VT 05401	2737	1/30/2009	\$1,915,231.15	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
35	PHILIPS, PHILLIP B. JR. 3728 PHILLIPS HWY, SUITE 219 JACKSONVILLE, FL 32207-6880	3190	1/30/2009	\$200,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
36	RABITZ, ARTHUR A, TTEE GLADYS R RABITZ TTEE ARTHUR A RABITZ AND GLADYS R RABITZ TRUST DTD 07/22/1988 18315 DAVES AVENUE LOS GATOS, CA 95030-3113	657	1/5/2009	\$54,837.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITY REPRESENTS A DEPOSIT AGREEMENT WITH LEHMAN BROTHERS BANK FSB, SUBSEQUENTLY KNOWN AS AURORA BANK FSB, NOT LBI.
37	ROTMAN, MARVIN - ACF DAVID Z. ROTMAN U/NY/UGMA 94 KINGSPoint ROAD KINGSPoint, NY 11024-1303	2197	1/29/2009	\$67,585.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
38	ROTMAN, MARVIN IRA ROLLOVER CUSTODIAN 94 KINGSPoint ROAD KINGSPoint, NY 11024-1303	2190	1/29/2009	\$786,820.77	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
39	SHINKONG INSURANCE CO., LTD 5-12/F, NO 15 CHIENKUO N ROAD SEC 2 TAIPEI 104 TAIWAN	7000181	12/22/2008	\$2,030,666.66	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00**", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
40	SICA, SUSAN 364 95TH STREET APT. 1A BROOKLYN, NY 11209	7001324	3/20/2009	\$7,086.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED STOCK CONSTITUTES AN EQUITY INTEREST IN LBHI.
41	THIRD STAGE INVESTMENT GRP A/C [REDACTED] 1326 BELLEVUE WAY NE#6 BELLEVUE, WA 98004-3685	1089	1/16/2009	\$250,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
42	TOKYO SHOKENGYO KENKO-HOKEN KUMIAI NIHON BASHI KAYABACHO CHOO-KU TOKYO JAPAN	3442	2/4/2009	\$9,983,358.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
43	WALSH, JOHN L AND PATRICIA M JTWROS 1504 E GRAND OAK LANE WEST CHESTER, PA 19380-5911	3536	2/9/2009	\$69,057.87	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITIES WERE NOT ISSUED OR GUARANTEED BY LBI.
44	WILLIAMS, LORELEI IMA HARRIS N.A. 111 W. MONROE ST FLOOR 111/LLE ATTN: MINA GARCIA CHICAGO, IL 60603	1924	1/28/2009	\$100,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED SECURITY REPRESENTS A DEPOSIT AGREEMENT WITH LEHMAN BROTHERS BANK FSB, SUBSEQUENTLY KNOWN AS AURORA BANK FSB, NOT LBI.
45	ZUNINO, F. ANTHONY 311 WEST 43RD STREET NEW YORK, NY 10036	7000405	1/20/2009	\$12,893.98	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE CLAIMED STOCK CONSTITUTES AN EQUITY INTEREST IN LBHI.
Total				\$72,465,072.94	

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00**", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.